



# **Royston Town Council**

## **Communications Policy**

**Adopted by Full Council 18<sup>th</sup> September 2023   Minute number /24**

**Review Date September 2026**

### **1. Introduction**

1.1 - Royston Town Council aims to be open and transparent in everything it does and will take every opportunity to communicate with the Royston community to raise awareness of the Town Council's work, events and activities.

1.2 - This policy is in keeping with the Code of Recommended Practice on Local Authority Publicity.

1.3 - That Code is statutory guidance and the Town Council must have regard to it and follow its provisions. The detailed Code can be accessed at –

[www.gov.uk/government/publications/recommended-code-of-practice-for-local-authority-publicity](http://www.gov.uk/government/publications/recommended-code-of-practice-for-local-authority-publicity)

1.4 - Publicity by Royston Town Council should be lawful, objective, cost-effective, even-handed, appropriate and issued with care during periods of heightened sensitivity. It should also have regard to equality and diversity.

1.5 - This Policy is effective from 18<sup>th</sup> September 2023 and should be considered in conjunction with the Royston Town Council policies:

- a) Media Relations Policy
- b) Social Media Policy
- c) Social Media Comment Policy

### **2. Aims**

2.1 - To use effective communications with residents, businesses and organisations enabling an understanding and appreciation of the aims of Royston Town Council.

### **3. Values**

3.1 - Royston Town Council values openness, honesty, trust and respect and in this regard will strive to ensure that our communication activities meet those values.

### **4. Objectives**

4.1 - To explain our work and commitment to Royston.

4.2 - To be open and clear on our decision-making.

4.3 - To fully publicise events and activities led by or supported by the Council.

4.4 - To share relevant information from other bodies and organisations.

4.5 - To direct people to organisations that can offer support.

## **5. Communications Strategy**

### **5.1 - Stakeholders:**

- Local residents
- Area-based groups
- Communities of interest
- Faith-based groups
- Racial, ethnic and cultural groups
- Local community and voluntary groups
- Statutory partners
- Businesses
- Visitors

### **5.2 - Media Channels:**

- Town Council Website
- Social Media channels – Facebook and Twitter
- Notice boards, posters, flyers
- Reports, bulletins and meeting documentation
- Newsletter published in local magazine
- Local press and radio

### **5.3 - Stakeholder Communication with Town Council:**

- Email, letter, personal visit or telephone for individual enquiries
- Engagement events and forums
- Public speaking sessions on agenda items at Full Council or appropriate Committees
- Social media

### **5.4 – Objectives:**

- Raise awareness of Town Council decisions
- Advertise events and activities in which the Town Council is involved
- Publicise important meetings and public consultations
- Raise awareness of important local issues
- Advertise vacancies
- Gather information and views
- Signposting to other organisations

5.5 - An officer or delegated staff member will monitor public comments on the Town Council's online media platforms. The Town Clerk or Deputy will have the authority to remove from the Council's social media pages any posts made by third parties which are deemed to be irrelevant, commercial advertising, offensive or of a defamatory/libellous nature. This list is not exhaustive nor exclusive.

**Royston Town Council**



**Policy on Reserves and Balances**

**Adopted: 18<sup>th</sup> September 2023**

**Minute number: xxx/24**

**1. Introduction**

Royston Town Council (RTC) is required, under statute, to maintain adequate financial reserves in order to meet the needs of the organisation. Section 50 of the Local Government Finance Act 1992 requires that billing and precepting authorities in England and Wales have regard to the level of reserves needed to meet estimated future expenditure when calculating the budget requirement.

Statute or regulations do not indicate that a local council should maintain reserves of any particular size. However, with regard to General Funds, the advice received from our Auditor is that it is best practice that General Reserves usually lie within the range of three to twelve months gross expenditure but that the amount should be regularly assessed.

The Council holds reserves for these three main purposes:

1. A working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing - this forms part of General Reserves;
2. A contingency to cushion the impact of unexpected events or emergencies - this also forms part of General Reserves;
3. A means of building up funds, often referred to as Earmarked Reserves, to meet known or predicted requirements; Earmarked Reserves are accounted for separately within General Reserves.

The purpose of this Policy is to enable the Budget Working Party/Finance Committee to review the level of reserves to ensure they meet the current and future needs of Royston Town Council.

**2. General Fund Balance**

The General Fund Balance is to be maintained at a level based upon a risk assessment carried out annually by the Responsible Finance Officer (RFO) and Budget Working Party when setting the budget for the forthcoming year. Any surplus on the reserve above the required balance may be used to fund capital expenditure, be appropriated to earmarked reserves or used to limit any increase in the precept.

**3. Earmarked Reserves**

The “setting aside” of funds to meet known future expenditure reduces the impact of meeting the full expenditure in one year. The Council, when establishing an Earmarked Reserve, will set out:

- the reason/purpose of the reserve;
- how and when the reserve can be used;
- Procedures for the management and control of the reserve;
- A process and timescale for review of the reserve to ensure continuing relevance and adequacy.

Earmarked General Reserves currently held by the Council:

Reserve	Use	Policy for Use
Town Hall Maintenance	To build up funds to maintain the hall and ensure its continuous use, especially as a cinema.	That expenditure to be met from this reserve is agreed by the Finance Committee or Full Council.
Market Hill & Angel Pavement Car Parks and Markets Operation	To build up funds to maintain & re-surface the car park and maintain the fee collection machines and to support the operation of the market.	That the maintenance of the car park and operational funds for the market, as agreed by the Finance Committee, be met from this reserve.
War Memorial Account	To build up funds to meet the cost of future maintenance and repairs.	That expenditure to be met from the reserve is to maintain the War Memorial.
Allotments	To ensure funds are ring-fenced for future expenditure on the allotments.	That income received is ring-fenced for work required on the allotments. Expenditure to be met from this reserve is agreed by the Finance Committee or Full Council.
Newsletter/surveys	To build up funds to allow a survey/public consultation to be undertaken	That expenditure to be met from this reserve is agreed by the Finance Committee or Full Council.
Election costs	To cover the cost of elections	To fund future election or by-election costs.
May Fayre	To ensure funds are ring-fenced for future expenditure on the May Fayre	That expenditure to be met from this reserve is agreed by the Events Working Party or Finance Committee.
Town Council property maintenance	To cover the costs of unexpected property repairs and maintenance.	That the maintenance of the properties be met from these reserves.
Cave maintenance	To cover the costs of unexpected maintenance at Royston Cave	That expenditure to be met from this reserve is agreed by the Cave Advisory sub-committee.
Youth Council	For the setting up and operation of a Youth Council	That expenditure to be met from this reserve is agreed by Full Council.
GDPR	To cover the costs of ensuring that the council is up to date with Data Protection requirements.	That the costs of remaining Data Protection compliant are met from this reserve.

#### **4. Statutory Reserves**

The Town Council also holds reserves that arise out of the interaction of legislation and proper accounting practices.

Capital Receipts Reserves - these reserves hold the proceeds from the sale of assets, and can only be used for capital purposes in accordance with regulations.

Cemetery Development (£26,686)	Funds received from sale of land to be used to cover cemetery development costs, if a suitable site can be found.	That expenditure to be met from the reserve is agreed by the Finance Committee/Full Council.
Capital reserve - Unallocated Funds (£34,639)	Other Funds received from sale of assets.	Not allocated at present to any project.
Stamford Yard proceeds (£65,722)	Funds received from the sale of land to be used on a capital project.	£30,000 allocated to the A505 bridge project. £15,000 allocated to the refurbishment of the kitchen at Market Hill Rooms.

## **5. Policy**

The General Fund Balance is to be maintained at a level based upon a risk assessment carried out annually by the RFO and Budget Working Party when setting the budget for the forthcoming year.

In assessing the adequacy of reserves the strategic, operational and financial risks facing the authority will be taken into account. Any surplus on the reserves may be used to fund capital expenditure, be appropriated to ear-marked reserves or used to limit any increase in the precept.

The level of earmarked reserves will also be reviewed on an annual basis and approved by council.

## **6. Financial Risk Management**

In order to assess the adequacy of the general fund when setting the annual budget, the RFO and Budget Working Party will take account of the strategic, operational and financial risks facing the Council.

The assessment of the Council's main areas of income and expenditure will be taken into account along with any provisions and contingencies that may be required.

The main items to be considered are:

<b>Financial Risk</b>	<b>Analysis of Risk</b>
Pay inflation is greater than budgeted	The cost of living increase and any pay scale enhancements are above the level allowed for in the estimates.
Contractual inflation is greater than budgeted	A general assumption is made when estimating the percentage increase on rates & utilities. This may increase above budgeted inflation. Professional and other service costs increase above estimate.
Treasury management/investment income is not achieved	The actual interest rate realised is below the rate predicted at budget setting.
Car park revenue is below forecast	That a decrease in revenue is realised from estimate.
Property Lease payments are not received	Rental income payments are not received when agreed.
Hall hiring income is below forecast	That a decrease in revenue is realised from estimate.
Un-expected buildings, properties and grounds maintenance costs	That a sum be available to carry out emergency work or repairs where the budget is not sufficient to cover.
There is a national pandemic or other serious unforeseen event	Unexpected expenditure will occur and council functions will be partially or wholly suspended.
Human Resources	Unexpected staff costs (including redundancy and sickness) and legal fees.
Contingent liabilities are realised	That the Council becomes liable to pay contingent liabilities.

Review date September 2025

## Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

ROYSTON TOWN COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2023, that:

	Agreed		Yes	No*	Yes means that this authority:
	Yes	No			
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓				prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓				made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓				has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓				during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓				considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓				arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓				responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓				disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A		has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.
	✓				

\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

19/06/2023

and recorded as minute reference:

68/24 (1)

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

Lisa Adams

Clerk

Caroline Mills

www.roystontowncouncil.gov.uk



## Section 2 – Accounting Statements 2022/23 for

ROYSTON TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	636248	721148	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	331469	345133	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	264705	203417	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	241304	226972	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	19114	19114	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	250856	329795	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	721148	693817	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).

8. Total value of cash and short term investments	715001	703187	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	3989146	3576966	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	238725	229088	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

Caroline Mills

Date

22/05/2023

I confirm that these Accounting Statements were approved by this authority on this date:

19/06/2023

as recorded in minute reference:

68/24 (2)

Signed by Chairman of the meeting where the Accounting Statements were approved

Chris Adams

## Section 3 – External Auditor's Report and Certificate 2022/23

In respect of **ROYSTON TOWN COUNCIL – HT0087**

### 1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a limited assurance review is set out by the National Audit Office (NAO). A limited assurance review is not a full statutory audit, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it does not provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with Proper Practices which:

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### 2 External auditor's limited assurance opinion 2022/23

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the authority:

None

### 3 External auditor certificate 2022/23

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature



Date

07/09/2023